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cance—the work of the Belgian Relief Commission, to pick only one example. Against the tragic background of a nation enchained it is perhaps expecting too much to wish for more vivid characterizations of the King and of Cardinal Mercier, of Hoover, and von Bissing, and von der Lancken, and Emile Francqui; but at least one portrait is perfectly satisfying and is drawn with masterly skill. It is the portrait of Mr. Whitlock's faithful friend and colleague in Brussels, the Marquis of Villalobar, Spanish Minister to Belgium.

Twenty years ago we were at war with Spain. By the irony or the benignity of fate the only diplomatic representatives who remained in Brussels when the Belgian government withdrew and the Germans came were the ministers of neutral Spain and neutral America, and by singular good fortune they were warm friends and mutually complementary in their characters. It is probably natural that the American press should have ignored the existence of the Spanish minister, but Mr. Whitlock handsomely atones for their neglect. The kind, humorous, skillful Don, so wise and so shrewd, so indefatigable and effective, passes and repasses through these pages. He, like Mr. Whitlock, was a patron of the Hoover commission, and these books are final evidence that his services were invaluable. The friendship and perfect collaboration of these two men was more than a stroke of good luck; it seems like a stroke of fate.

In closing this brief review it is a pleasure to compliment the publishers on the distinguished appearance of the volumes.

EDWARD EYRE HUNT.

New York City.

The Canadian Budgetary System. By H. G. VILLARD and W. W. WILLOUGHBY. (The Institute for Government Research. New York: D. Appleton and Company. 1918. Pp. 282.)

The authors of this, the third of the "Studies in Administration" conducted by the Institute for Government Research, belong to that rare class of social investigators who have something of the chemist's opportunity of isolating his phenomena. The first of the Institute's excellent studies had shown the British financial system to be far superior to that of the United States, and indeed, from the point of view of actual efficiency and of conformity to the requirements of popular government, the most successful in the world. The existence in Canada of the British system in its main features provided an excel-

lent opportunity of determining how far its efficient operation is due to the formal organization itself and how far to special circumstances and "especially to traditions or conventions which, though without legal force or definite formulation, are none the less effective."

While the description of Canada's constitutional system and the historical résumé of the development of her present budgetary system are necessarily sketchy, they provide a sufficient background for the main part of the work, the nine chapters dealing in detail with the organs, officers, practices and traditions which together constitute Canada's financial system. The admirable final chapter gives a penetrating analysis of the causes which have prevented the system which produced such favorable results in Great Britain yielding similar fruits when transplanted to Canadian soil. These causes hinge upon the failure to adopt certain of the essential mechanical features of the British system, the failure to develop certain standards and fixed customs, and the necessity for a young and rapidly developing country of adopting an elaborate system of public works constructed and controlled or subsidized by the Dominion or provincial governments. The mere shadow of control possessed by the minister of finance over preparation of the estimates and expenditure by the spending departments, the weakness of the treasury board and the failure to centralize responsibility for expenditure, the unwieldy size and partisan make-up of the public accounts committee, the abuse of excess appropriations and of supplementary estimates, expenditure without legislative authorization through governor-general's warrants, juggling with the public accounts through shifting capital and revenue items, the lack of a "treasury conscience," the low standard of political morality, the spoils system, and the system of provincial subsidies—these are the main points which call forth from the authors trenchant criticism and stimulating suggestions for reform.

The book is not without faults. There are a number of errors which, though trivial in importance, yet jar upon the reader. In one or two cases the authors say obviously just the opposite of what they mean (e.g. "never" for "always," p. 165, l. 15; and "condemned" for "justified," p. 282, l. 4). When one recalls such extensive projects as the Ontario Hydro-Electric development, the Temiscaming and Northern Ontario Railway, and the Alberta and Great Waterways Railway system, it seems somewhat of an exaggeration to say that federal encroachment has limited provincial public improvements to the construction of roads, bridges and public buildings. Moreover, anyone

who is familiar with the hollow partisanship of much of Canadian political criticism is apt to feel that the whole argument of the book depends too much on Hansard. In a volume largely made up of quotations, it is almost the sole authority. This is also partly responsible for the rather gloomy picture which the author gives of the corruption and other political evils in Canadian public life. Perhaps the reviewer's Canadian wish is father to his thought on this point; but the reader of Chapter XII should be warned that the Augean stables in British Columbia, Manitoba and New Brunswick have been cleaned, that the federal government has recently abolished patronage and extended the civil service regulations to the outside service, and that several of the provinces have adopted civil service laws.

On the whole, however, the book is an excellent and opportune one. To reformers in the United States, it will provide a needed corrective to the first volume in the series. To Canadians, who have been lulled into a false sense of security by the presence of an admittedly able finance minister at the helm during the war years and who are just now beginning to realize the necessity for taking serious thought concerning the national finances and even the mere machinery of their government, it will provide an excellent basis for intelligent discussion and an arsenal of offensive weapons against institutions and usages which must go before British financial ideals can be realized.

W. C. CLARK.

Ottawa, Canada.

The Problem of a National Budget. By WILLIAM FRANKLIN WILLOUGHBY. (New York: D. Appleton and Company, 1918. Pp. xiii, 220.)

This is one of the series of studies in administration which have been issued by the Institute for Government Research under Mr. Willoughby's direction. Like its predecessors it is marked by clearness, accuracy and practical application. The problem considered is not any abstract question as to the best form of budget procedure, but it is the practical question how to get budget reform in the circumstances that actually exist in Congress. The discussion keeps in mind the practicable, and prefers that to what might be more desirable if there were any hope of obtaining it; so the work may be described as a plan of budget reform so far as it is possible under present conditions.